

**EXHIBIT P**

Case 2:02-cv-02943-JF  
Edwards & Angell LLP  
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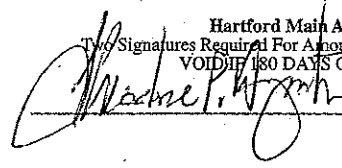
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